

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PARTNERSHIP BUSINESS PROFITS TAX RETURN

SEQUENCE #4

For the CALENDAR year **1996** or other tax year beginning

Mo	Day	Year
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 and ending

Mo	Day	Year
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Due date for CALENDAR year filers is on or before April 15, 1997 or the 15th day of the 4th month after the close of the fiscal period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1 Please Print or Type	NAME OF PARTNERSHIP		FEDERAL IDENTIFICATION NUMBER																																																																																													
STEP 2 Figure Your Tax	<div> 1 INCOME AND DEDUCTIONS (See instructions) <table style="width: 100%;"> <tr> <td>(a) Ordinary income or (loss) from trade or business activities</td> <td>1(a)</td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(b) Net income or (loss) from rental real estate activities</td> <td>1(b)</td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(c) Net income or (loss) from other rental activities</td> <td>1(c)</td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(d) Portfolio income or (loss)</td> <td>1(d)</td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(e) Guaranteed payments to partners</td> <td>1(e)</td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(f) Other income or (loss) from partnership activities</td> <td></td> <td></td> </tr> <tr> <td colspan="2">NOT INCLUDED in lines 1(a) through 1(e) above</td> <td>1(f) <table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(g) Partnership expenses on Federal Form 1065, Schedule K, lines 8-11</td> <td>1(g)</td> <td>(<table border="1" style="width: 50px; height: 20px;"></table>)</td> </tr> <tr> <td>(h) TOTAL [Combine lines 1(a) through 1(g)]</td> <td>1(h)</td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> </table> </div> <div> 2 NET GAIN OR (LOSS) FROM SALE OF ASSETS (See instructions) Attach schedule if additional space is needed. <table style="width: 100%;"> <tr> <th>Description of Property</th> <th>Gain (Loss)</th> </tr> <tr> <td>(a) <table border="1" style="width: 500px; height: 20px;"></table></td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(b) <table border="1" style="width: 500px; height: 20px;"></table></td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine lines 2(a) and 2(b)]</td> <td>2(c) <table border="1" style="width: 100px; height: 20px;"></table></td> </tr> </table> </div> <div> 3 INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed. <table style="width: 100%;"> <tr> <th>Date of Original Sale</th> <th>Description of Property</th> <th>Gain (Loss)</th> </tr> <tr> <td>Mo Day Year</td> <td></td> <td></td> </tr> <tr> <td>(a) <table border="1" style="width: 100px; height: 20px;"></table></td> <td><table border="1" style="width: 400px; height: 20px;"></table></td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(b) <table border="1" style="width: 100px; height: 20px;"></table></td> <td><table border="1" style="width: 400px; height: 20px;"></table></td> <td><table border="1" style="width: 100px; height: 20px;"></table></td> </tr> <tr> <td>(c) TOTAL INSTALLMENT GAIN OR (LOSS) [Combine lines 3(a) and 3(b)]</td> <td></td> <td>3(c) <table border="1" style="width: 100px; height: 20px;"></table></td> </tr> </table> </div> <div> 4 SEPARATE ENTITY LIMITATION ADJUSTMENT (See instructions) <table border="1" style="width: 100px; height: 20px;"></table> </div> <div> 5 GROSS BUSINESS PROFITS [Line 1(h) adjusted by lines 2(c), 3(c) and 4. 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**ENTER THE AMOUNT FROM LINE 17 ON LINE 1(b) OF THE BUSINESS TAX SUMMARY FORM.
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
61 SOUTH SPRING STREET
PO BOX 637
CONCORD, NEW HAMPSHIRE 03302-0637

ATTENTION!

This is your pre-addressed label. Peel off and affix to the return you file. Please make any necessary corrections directly on the label.

NEW HAMPSHIRE

1996

Business Tax Returns For Partnerships

This booklet contains:

FORM BT-EXT

FORM BT-SUMMARY

FORM BET

FORM NH-1065

FORM DP-132

FORM NH-1065-ES

This booklet contains the forms and instructions necessary for filing both the Business Enterprise Tax (BET) return and the Business Profits Tax (BPT) return.

NEW FOR 1996

Estimated tax payments must be made for the Business Enterprise Tax if the tax for the subsequent taxable period is more than \$200. The estimate must be submitted with the estimate for the Business Profits Tax on the Form NH-1065-ES.

A form BT-Summary must be filed with your form BET and/or form NH-1065. This form is a summary of total liabilities and payments. For your convenience signature(s) are only required on the Form BT-Summary and not on the individual returns.

An automatic 7-month extension of time to file the Business Enterprise Tax and/or Business Profits Tax returns will be granted provided 100% of the taxes determined to be due has been paid by the original due date. If an additional payment is necessary in order to have paid 100% of the taxes determined to be due, then one Form BT-EXT, Extension Application for Business Taxes, must be filed with the payment.

If you have any questions regarding either the Business Enterprise Tax or the Business Profits Tax, then please call our Taxpayer Assistance Office at (603) 271-2186. If you need additional forms please call (603) 271-2192. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

An electronic bulletin board containing all the Department's Administrative Rules is now available to businesses possessing communications software. To access the electronic bulletin board, call (603) 271-6147

Copies of laws and administrative rules may be obtained from:
Government Information Bureau
NH State Library
20 Park Street
Concord, NH 03301 (603)271-2239

**BUSINESS PROFITS TAX RETURN
LINE-BY-LINE INSTRUCTIONS**

STEP 1 Name & Federal ID Number	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year 1996. Please PRINT the partnership's name and federal identification number in the spaces provided.
STEP 2 Figure Your Tax	<p>Line 1: INCOME AND DEDUCTIONS</p> <p>(a) Enter the amount of ordinary income (loss) from trade or business activities from the Federal Form 1065, page 1, line 22.</p> <p>(b) Enter the amount of net income (loss) from rental real estate activities from Federal Form 1065, Schedule K, line 2.</p> <p>(c) Enter the amount of net income (loss) from other rental activities from Federal Form 1065, Schedule K, Line 3(c).</p> <p>(d) Enter the total amount of interest, dividend, royalty or other portfolio income from Federal Form 1065, Schedule K, lines 4(a), (b), (c), and (f).</p> <p>(e) Enter the amount of guaranteed payments to partners from Federal Form 1065, page 1, line 10.</p> <p>(f) Enter the amount of income (loss) from any partnership activities which have NOT BEEN INCLUDED in lines 1 (a) through 1 (e) of this return. Attach supporting schedule.</p> <p>(g) Enter the amount of partnership expenses which are deducted on Federal Form 1065, Schedule K, lines 8 through 11.</p> <p>(h) Enter the total of lines 1 (a) through 1 (g).</p> <p>Line 2: NET GAIN (LOSS) FROM SALE OF ASSETS Enter a complete description of the property sold including the address if the property sold was real estate. Report the gain or loss on the sale without the effects of federal passive loss limitation rules. If a loss, show in brackets, e.g. (\$50). If you need additional space, please attach a schedule.</p> <p>Line 3: INSTALLMENT GAIN OR (LOSS) Taxpayers who are reporting the sale of business assets on the installment basis for federal tax purposes must also use the installment method on Form NH-1065. Under certain conditions, an election can be made by using Form DP-95 to report the entire gain in the year of sale. Form DP-95 may be obtained by calling (603) 271-2192. Taxpayers who have sold business or rental property on the installment basis will be considered a business organization until all the installments have been reported and the total tax paid. The partnership MUST file a return every year, regardless of the amount of installments, if the actual sales price exceeded \$6,000 for tax years ending prior to July 1, 1991 or \$12,000 for tax years ending July 1, 1991 through June 30, 1993 or \$50,000 for tax years ending July 1, 1993 and after. Enter the original date of the sale. Report the installment gain or (loss) received in this year without the effects of federal passive loss limitation rules. If a loss, show in brackets, e.g. (\$50). If you need additional space please attach a schedule.</p> <p>Line 4: Enter the amounts which arise from the necessity of adjusting gross business profits to accommodate the New Hampshire requirement of separate entity treatment of business organizations. This would include the partnership's share of another partnership's activity in which it is a partner as reported on lines 1(a) through 3(c).</p> <p>Line 5: Combine lines 1 (h), 2 (c), 3 (c) and 4. If a loss, show dollar amount in brackets, e.g. (\$50).</p> <p>Line 6: COMPENSATION FOR PERSONAL SERVICES Enter on line 6 the dollar value of the services performed by the partners during the taxable period. Only natural persons are permitted a deduction for personal services. Corporate partners or other entities which are partners are not permitted a deduction. Compensation is only allowed for the partners who actually render personal services to the business organization. The MINIMUM STATUTORY DEDUCTION OF \$6,000 IS ALLOWED TO EACH PARTNER WHO actually rendered services during the current tax period even if such services are valued at less than \$6,000. RSA 77-A:4 limits the MAXIMUM compensation deduction to the sum of the following amounts included in your federal income tax schedule:</p> <ol style="list-style-type: none"> (1) Ordinary income or loss from trade or business activities from Federal Form 1065, Schedule K; (2) Income or loss from rental properties from Federal Form 1065, Schedule K; (3) Guaranteed payments to partners from Federal Form 1065, Schedule K; (4) Income or loss from activities in the regular trade or business of the partnership that are specifically allocated to the individual partners; (5) 15% of the sales price as shown on Federal Form 4797 or 6252 for the sale of business assets provided the partner acted as the broker or agent and no other broker or agent was involved in the sale of the property. (6) In instances where the proprietor acts as a co-broker, the maximum deduction shall be the difference between the 15 percent of the actual sales price and the amounts paid to other brokers or agents. <p>To determine the reasonableness of the compensation deduction, use comparative compensation data from business organizations of similar size, volume and complexity from industry statistics or from publications such as, but not limited to, The American Almanac of Jobs and Salaries or the New Hampshire Wages and Benefits Survey. The partnership must maintain adequate records to substantiate the activities performed by each partner and the methods used to determine the rate of compensation for such activities.</p>

FORM**NH-1065**

Instructions

LINE-BY-LINE INSTRUCTIONS (continued)**STEP 2**
(continued)**Line 7: SUBTOTAL**

Enter the amount of line 5 less line 6. If a loss, show dollar amount in brackets, e.g. (\$50). This amount represents the partnership's net operating loss for future deduction. New Hampshire no longer requires the filing of a Net Operating Loss Annual Report, Form RP-131. However, a future NOL deduction is still subject to the carryback and carryforward provisions and apportionment provision pursuant to RSA 77-A:3, RSA 77-A:4 and Rev 303.04.

Line 8: NH ADDITIONS AND DEDUCTIONS

- (a) Enter the total NH Business Profits Tax and any income tax, franchise tax measured by net income or capital stock tax assessed by any state or political subdivision that was deducted on this year's federal return. Attach a schedule of taxes by state. Do not include the NH Business Enterprise Tax liability in this amount.
- (b) NH requires modification of the federal income tax treatment of "Safe Harbor" and other similar leasing transactions. Attach a schedule showing the required adjustments.

Seller/Lessee: Add back the acquisition price of benefits and any rental expense incurred. Deduct professional costs incurred, interest income included in federal taxable income, depreciation or the ACRS deduction not already deducted in arriving at federal taxable income. The buy-out price shall be deducted from the selling price if there is a binding obligation included in the agreement. If no binding obligation exists, the buy-out price shall be deducted in the year the buy-out is exercised.

Buyer/Lessor: Add back interest expense and depreciation or the ACRS deduction deducted in arriving at federal taxable income. The buy-out price, if any, shall be added back to the purchase price if there is a binding obligation included in the agreement. If no binding obligation exists, the buy-out price shall be added back in the year the buy-out is exercised.

- (c) Enter the amount of carryover loss available as shown on line 6 of Form DP-132, Form DP-132 must be attached to the return.
- (d) Enter the amount of gross business profits as is attributable to income derived from non-taxable interest on notes, bonds or other direct securities of the U.S.
- (e) Enter the amount of jobs credit (IRC Section 280C) deducted on this year's federal return.
- (f) Enter the deduction for any portion of the business organization's gross business profits which is allowed to be excluded pursuant to federal constitutional law. This deduction must be net of any expenses paid or incurred that relate to the excluded income portion. Attach a supporting schedule listing the name, FEI number and amount paid.
- (g) In the case of a partnership which is a participant in a joint venture or a partner in another partnership, enter the amount of distribution from the joint venture or partnership whose gross business profits have already been subject to taxation under RSA 77-A during the same or an overlapping fiscal period. Attach a schedule listing the name, FEI number and amount(s) paid by each joint venture or partnership.
- (h) If the basis of any underlying assets was increased due to a transfer or sale of the interest or beneficial interest of the partnership, then enter the amount of the net increase in the assets. (The increase in the basis of assets is determined by the IRC as defined in RSA 77-A:1,XX.)
- (i) If the partnership is subject to tax under RSA 77, enter the amount of interest and/or dividends shown on line 1(d) above, net of any deduction taken on line 8(d). Interest & Dividends Tax Form DP-10 may be obtained by calling (603) 271-2192.
- (j) Enter a deduction equal to the contribution made to a Qualified Venture Capital Fund during the applicable taxable period.
- (k) Enter an addition equal to any return of capital previously taken as a deduction pursuant to RSA 77-A:4,XVII as a capital contribution to a Qualifying Venture Capital Fund if such return of capital is received within 3 taxable periods after the taxable period in which it was deducted.
- (l) Enter the amount of other additions and deductions required by RSA 77-A:4. Attach a Schedule.
- (m) Enter the total of lines 8(a) through 8(l).

Line 9: ADJUSTED GROSS BUSINESS PROFITS

Enter the total of line 7 as adjusted by line 8(m).

Line 10: NEW HAMPSHIRE APPORTIONMENT

Partnerships which have business activity both within and without this state AND which are subject to income taxes or a franchise tax measured by net income in another state, whether or not actually imposed by the other state, must apportion their gross business profits to New Hampshire by using Form DP-80, Apportionment of Income. Form DP-80 may be obtained by calling (603) 271-2192. After completing Form DP-80, enter the apportionment percentage on line 10 of your Form NH-1065. Show to six decimal places. **All others enter 1.00 on line 10.**

FORM

NH-1065

Instructions

LINE-BY-LINE INSTRUCTIONS (continued)

STEP 2 (continued)	<p>Line 11: Enter the product of line 9 multiplied by line 10. If negative, enter 0.</p> <p>Line 12: Enter the product of line 11 multiplied by 7%.</p>
STEP 3 Figure Your Credits	<p>Line 13: CREDITS Enter the amount of credits allowed under RSA 77-A:5, as shown on Form DP-160. Form DP-160, Schedule of Business Profits Tax Credits, must be filed with the return to support all credits claimed on line 13. Form DP-160 may be obtained by calling (603) 271-2192. DO NOT INCLUDE THE BET CREDIT ON THIS LINE.</p> <p>Line 14: Enter the amount of line 12 less line 13.</p> <p>Line 15: BUSINESS ENTERPRISE TAX CREDIT</p> <p>To calculate the BET credit to be applied against this years BPT, complete the following worksheet:</p>

BET CREDIT WORKSHEET.

	Tax year ended __/__/__	Tax year ended __/__/__	Tax year ended __/__/__	Tax year ended __/__/__	Tax year ended __/__/__
A BET Credit Carryforward Amount. *See note below.	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
B Current year BET Liability	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
LESS					
C Current year BPT Liability	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
D Enter the amount of line B less line C. IF NEGATIVE, ENTER 0.	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
E BET Credit available for a deduction this tax year. Sum of line A and line B.	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
F BET Credit deduction this year. **See note below	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
G Credit carryforward Amount. Line E less line F. Carry this amount forward and indicate on line A under subsequent year.	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>

*Note: The line A amount is from line G of the previous year's BET CREDIT WORKSHEET. If this is the initial year of the BET (Tax Years ending on or after 7/1/93) indicate 0.

**Note: The amount on line F should be entered on line 17 of NH-1040, line 14 of NH-1041, 15 of NH-1065, line 9 of NH-1120, line of NH-1120-WE.

	<p>Line 16: Enter the lesser amount of line 14 or line 15. If line 15 is greater than line 14, then a "Business Enterprise Tax Credit" carryover exists. Any unused portion of the current year's Business Enterprise Tax Credit may be carried forward and allowed against any Business Profits Tax due for the next five taxable periods.</p> <p>Line 17: Enter the amount of line 14 less line 16. IF NEGATIVE, ENTER 0.</p>
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ENTER THE AMOUNT FROM LINE 17 ON LINE 1(b) OF THE BUSINESS TAX SUMMARY FORM.

1 Who Must Pay Estimated Tax

Every partnership required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax, is less than \$200. However, if at the end of any quarter the estimated tax exceeds \$200, a payment must be made. (See paragraph 6 for exceptions).

2 Where to Mail Payments

Mail estimated tax payment to:

Document Processing Division
PO Box 637
Concord, NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 15, 1997
2nd quarterly payment due June 16, 1997
3rd quarterly payment due September 15, 1997
4th quarterly payment due December 15, 1997

FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the close of your fiscal year.

FISCAL YEAR FILERS MUST ENTER THE TAX YEAR ON EACH ESTIMATE VOUCHER.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO: STATE OF NEW HAMPSHIRE

5 Underpayment Penalty

A payment at the rate of 1¼% per month of the amount due may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty. This penalty will not be imposed if any of the statutory exceptions apply.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form RP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, please call the forms line at (603) 271-2192.

7 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, P.O. Box 637, Concord, NH 03302-0637. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

BUSINESS TAX - PARTNERSHIP

1997 Estimated Tax Worksheet (Keep for your records - Do not file)

	BET	BPT
1 ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS		
a BET Taxable Base after Apportionment		
b Gross Business Profits Tax After Apportionment		
2 TAX		
a [line 1(a) x .0025]		
b [line 1(b) x 7%]		
3 CREDITS		
a RSA 162-L:8, CDFA		
b RSA 77-A:5 (Please be sure to include the BET Credit)		
4 Estimated tax for current year 1997 [line 2 less line 3(a) and/or 3(b)]		
5 Overpayment from last year		
6 Balance of Business Taxes Due (line 4 less line 5)		

COMPUTATION and RECORD of PAYMENTS

Date Paid	BET	Amount of each Installment (1/4 of line 6 of worksheet)	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1	\$	\$	\$	\$	April 15, 1997
2	\$	\$	\$	\$	June 16, 1997
3	\$	\$	\$	\$	Sept. 15, 1997
4	\$	\$	\$	\$	Dec. 15, 1997

IMPORTANT: THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED PARTNERSHIP BUSINESS TAX - 1997

For CALENDAR year **1997** or other tax year beginning Mo Day Year and ending Mo Day Year

OFFICE USE ONLY	NAME OF PARTNERSHIP	FEDERAL IDENTIFICATION NUMBER			
	NUMBER AND STREET ADDRESS				
	CITY OR TOWN, STATE AND ZIP CODE				
	MAIL TO: DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD, NH 03302-0637		AMOUNT OF THIS PAYMENT 3 <table border="1" style="display: inline-table;"><tr><td></td><td></td></tr></table>		

Business Enterprise Tax 1

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 Business Profits Tax 2

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 Make check payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape, your payment with this estimate.

FORM

NH-1065-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED PARTNERSHIP BUSINESS TAX - 1997For CALENDAR year **1997** or other tax year beginning

Mo Day Year and ending Mo Day Year

OFFICE USE ONLY	Please Print or Type	NAME OF PARTNERSHIP	FEDERAL IDENTIFICATION NUMBER	
		NUMBER AND STREET ADDRESS		
		CITY OR TOWN, STATE AND ZIP CODE		
	MAIL TO: DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD, NH 03302-0637		Business Enterprise Tax 1 <input type="text"/> <input type="text"/> Business Profits Tax 2 <input type="text"/> <input type="text"/> AMOUNT OF THIS PAYMENT 3 <input type="text"/> <input type="text"/>	

Make check payable to: **STATE OF NEW HAMPSHIRE**
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(Cut along this line)

FORM

NH-1065-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED PARTNERSHIP BUSINESS TAX - 1997For CALENDAR year **1997** or other tax year beginning

Mo Day Year and ending Mo Day Year

OFFICE USE ONLY	Please Print or Type	NAME OF PARTNERSHIP	FEDERAL IDENTIFICATION NUMBER	
		NUMBER AND STREET ADDRESS		
		CITY OR TOWN, STATE AND ZIP CODE		
	MAIL TO: DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD, NH 03302-0637		Business Enterprise Tax 1 <input type="text"/> <input type="text"/> Business Profits Tax 2 <input type="text"/> <input type="text"/> AMOUNT OF THIS PAYMENT 3 <input type="text"/> <input type="text"/>	

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FORM

NH-1065-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED PARTNERSHIP BUSINESS TAX - 1997For CALENDAR year **1997** or other tax year beginning

Mo Day Year and ending Mo Day Year

OFFICE USE ONLY	Please Print or Type	NAME OF PARTNERSHIP	FEDERAL IDENTIFICATION NUMBER	
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